



Docket No.: 265206US0PCT



ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

JAMES J. KELLY, PH.D.
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RE: Application Serial No.: 10/523,931
Applicants: Toshimitsu KOHARA, et al.
Filing Date: February 7, 2005
For: PROCESS FOR PRODUCING AN ALUMINA
COATING COMPRISED MAINLY OF ALPHA-TYPE
CRYSTAL STRUCTURE
Group Art Unit: 1792
Examiner: B.P. CHEN

SIR:

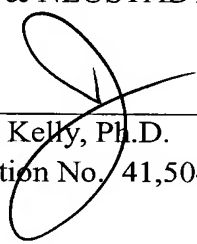
Attached hereto for filing are the following papers:

Request for Extension of Time (Two-Month) & Notice of Appeal

Our online credit card payment in the amount of **\$970.00** is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.



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